

Reimbursable Special Education High Cost Expenditures

The Special Education High Cost Aid program is intended to assist eligible applicants with meeting the high costs of educating students with disabilities. The aid is based on the prior year's expenses and is funded with a combination of state categorical aid and funds awarded through the Individuals with Disabilities Education Act (IDEA). Expenses are calculated on a per student basis and include costs directly related to the education of a student with high cost special education needs. Eligible applicants include:

- Public school districts;
- Cooperative Educational Service Agencies (CESAs);
- County Children with Disabilities Education Boards (CDEBs); and
- Charter schools authorized under ss.118.40 (2r) Wis. Stats

A student meets the definition of high cost if it is determined that the amount of direct special education service costs generated by the student is more than \$30,000 after special education categorical aid amounts are deducted. This does not include any administrative or overhead cost.

Special education high cost aid reimbursement is set at 90% of qualifying eligible costs. Due to the volume of claims that are submitted to the Department, the final eligible costs are reimbursed at a prorated amount based on availability of funds.

The following pages identify costs that are eligible for special education high cost reimbursement.

Reimbursable Special Education High Cost Expenditures

Symbol Key:



Eligible














Eligible under certain circumstances












Not eligible








Eligible	Not Eligible	Cost Item	Special Requirements or Additional Information	Funding Source
		ADAPTIVE EDUCATION: Salary and fringe benefits of licensed staff. Adaptive education includes physical education, art, assistive technology, and music.	The salary and fringe benefits of a teacher holding DPI license 859 (Adaptive Education) and an appropriate subject area license; or DPI license 860 (Adaptive Physical Education); or DPI license 867 (Distributive Education-Special Education) are allowed for the time the teacher provides instruction to the student who qualifies as high cost. This provision also applies to teachers who still hold DPI licenses 861 through 866, which are only renewed and not issued new.	IDEA
		AIDE - ATTENDANT CARE: Salaries and fringe benefits. See also "Aide - Non-Attendant Care"	<p>Attendant care services include a range of human assistance provided to students with a disability and/or chronic condition. The assistance enables them to accomplish tasks in the educational setting that they would normally do for themselves if they did not have a disability or chronic condition. Assistance may be in the form of hands-on assistance (i.e., actually performing an attendant care task for the student) or cuing the student so that he or she performs the task by himself or herself.</p> <p>Attendant Care Aides provide the following services:</p> <ul style="list-style-type: none"> • Eating (including food purchasing and preparation). • Routine personal hygiene (e.g., hand washing, brushing teeth, combing hair, grooming, and showering). • Dressing. • Toileting. • Transferring. • Routine care of personal assistive devices (e.g., eyeglasses, wheelchairs, communication boards). • Supervision and cuing of activities. <p>Aides must be employees of an LEA, CESA or CDEB. Contracted service costs for privately employed attendant care aides are not reimbursable.</p> <p>Costs must be IEP-driven.</p> <p>Aides must be appropriately licensed and work under the supervision of appropriately licensed staff and perform duties consistent with the role of an aide, while not assuming the role of a health professional.</p>	State








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		AIDE - NON-ATTENDANT CARE: Salaries and fringe benefits. See also “Aides - Attendant Care”	<p>Aides must be employees of an LEA, CESA or CDEB. Contracted service costs for privately employed special education aides are not reimbursable.</p> <p>Aides must be appropriately licensed and work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of an aide, while not assuming the role of a teacher. Costs must be IEP-driven and services must be provided directly to the student.</p> <p>If the aide performs any of the following duties, then the position must be coded as an Attendant Care Aide:</p> <ul style="list-style-type: none"> • Eating (including food purchasing and preparation). • Routine personal hygiene (e.g., hand washing, brushing teeth, combing hair, grooming, and showering). • Dressing. • Toileting. • Transferring. • Routine care of personal assistive devices (e.g., eyeglasses, wheelchairs, communication boards). • Supervision and cuing of activities. 	IDEA
		AIDE – TRANSPORTATION: Salaries and fringe benefits.	<p>Transportation aides must be employees of an LEA, CESA or CDEB. Contracted service costs for privately employed transportation aides must be coded to contracted transportation services.</p> <p>Costs must be IEP-driven and services must be provided directly to the student.</p> <p>If the transportation aide is not riding in the vehicle to specifically address the needs of the child qualifying for high cost, then the transportation aide’s costs are not eligible for reimbursement.</p>	IDEA
		ALTERNATIVE SCHOOLS or EDUCATION PROGRAMS: Alternative or adaptive school structures and teaching techniques.	<p>Alternative schools/education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the excess costs of special education services provided to students qualifying for high cost participating in such programs are eligible for reimbursement.</p>	IDEA
		ASSISTIVE TECHNOLOGY DEVICES: Used to increase, maintain or improve the functional capabilities of a student qualifying for high cost.	<p>Assistive technology devices would be claimed as “non-capital electronics,” “non-capital equipment,” or “equipment.”</p>	State or IDEA









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		AUDIOLOGIST: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	Audiologists must be employees of an LEA, CESA or CDEB. Contracted services for private practice audiologists are not eligible for reimbursement. Costs must be IEP-driven and services must be provided directly to the student. Consultation services are not eligible for reimbursement. Only the actual time providing direct services to the child is eligible for reimbursement.	State
		AUTISM DIRECT EDUCATIONAL SERVICES: Contracted costs.	Staff must be appropriately licensed to provide special education instruction and related services.	IDEA
		IEP TEAMS: Salaries and fringe of team members, costs associated with meeting expenses, stipends, travel.	These are not considered direct services, thus are not eligible for reimbursement.	
		BUS DRIVER: Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are reimbursable ONLY for the time the driver transports the student(s) qualifying for high cost. The need for special transportation must be identified in the student's IEP. If the bus driver transports the child qualifying as high cost and other children (not qualifying as high cost) at the same time, then the bus driver's costs are not eligible for reimbursement.	IDEA
		CLERICAL SUPPORT: Salaries and fringe benefits.	These are not considered direct services, thus are not eligible for reimbursement.	
		COMPUTERS / LAPTOPS: Only if used by the student qualifying for high cost. See also "Non-Capital Electronics"	Computers, including laptops, must be purchased for use by the student qualifying for high cost. When no longer needed by the student, the computer or laptop must be used in the broader special education program. Computers purchased for staff use are not eligible for reimbursement. LEAs must track computers / laptops reimbursed with high cost funds.	IDEA
		COMMUNICATION DEVICES FOR STAFF: Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers and radios.	Costs of communication devices for staff are not eligible for reimbursement.	








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		CONSULTANT SERVICES: Costs associated with contracted services for consultative services.	These are not considered direct services, thus are not eligible for reimbursement.	
		CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	These are not considered direct services, thus are not eligible for reimbursement.	
		EDUCATIONAL INTERPRETERS: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement. See also “Foreign Language Interpreters for Students”	Educational interpreters must be employees of an LEA, CESA, or CDEB. Contracted services for private practice educational interpreters are not eligible for reimbursement.	IDEA
		EQUIPMENT - CAPITAL: Equipment to support special education and related services for the student qualifying as high cost.	Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit. If the LEA has established a level less than \$5,000 for capital equipment, then equipment that meets the LEA’s definition must be budgeted as capital equipment. Equipment must be purchased for use by the student qualifying high cost. When no longer needed by the student, the equipment must be used in the broader special education program. LEAs must track equipment reimbursed with high cost funds. Some types of equipment are Medicaid reimbursement eligible and must be reimbursed using only state funds set aside for the high cost program. This includes equipment for use in the following therapies: occupational, physical, speech & language, and audiology. If applicable, LEAs must request reimbursement for equipment using the appropriate functions.	State: OT PT S&L Audiology IDEA: All Other







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		EQUIPMENT - NON-CAPITAL: Equipment to support special education and related services for the student qualifying for high cost. See also “Equipment - Non-Capital Electronics”	Request reimbursement for non-capital equipment if the equipment does not meet the definition of capital equipment. Do not request reimbursement for electronic devices, such as laptops or iPads, using this description. Non-capital equipment must be purchased for use by the student qualifying for high cost. When no longer needed by the student, the non-capital equipment must be used in the broader special education program. LEAs must track non-capital equipment reimbursed with high cost funds. Some types of non-capital equipment are Medicaid reimbursement eligible and must be reimbursed using only state funds set aside for the high cost program. This includes equipment for use in the following therapies: occupational, physical, speech & language, and audiology. If applicable, LEAs must request reimbursement for non-capital equipment using the appropriate functions.	State: OT PT S&L Audiology IDEA: All Other
		EQUIPMENT – NON-CAPITAL ELECTRONICS: Electronic equipment to support special education and related services for the student qualifying for high cost.	Request reimbursement for non-capital electronics if the equipment does not meet the definition of capital equipment. Electronic devices are laptops, computers, iPads, iPods, etc. Non-capital electronics must be purchased for use by the student who qualifies for high cost. When no longer needed by the student, the non-capital electronics must be used in the broader special education program. LEAs must track non-capital electronics reimbursed with high cost funds.	IDEA
		EQUIPMENT - RENTAL: Costs of renting equipment to support special education and related services of the student qualifying for high cost.	Costs of renting equipment used by the student qualifying for high cost are eligible for reimbursement.	IDEA
		EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student’s IEP. See also “Summer School”	The need for ESY must be documented in the student’s IEP.	IDEA
		EVALUATIONS: Personnel, supplies, or contracted services.	These are not considered direct services, thus are not eligible for reimbursement.	




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		FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salaries and fringe benefits or contracted costs.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.	
		FURNITURE - STAFF: Desks, tables, chairs, file cabinets.	Costs of furniture for staff are not eligible for reimbursement.	
		FURNITURE – STUDENTS: Costs of furniture adapted to the needs of the student qualifying for high cost.	<p>Furniture costs that are adapted to the specific needs of the child qualifying for high cost are eligible for reimbursement. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.</p> <p>When no longer needed by the student, the furniture must be used in the broader special education program.</p> <p>LEAs must track furniture reimbursed with high cost funds.</p>	IDEA
		GUIDANCE COUNSELORS: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	<p>Guidance counselors must be employees of an LEA, CESA or CDEB. Contracted services for private practice guidance counselors are not reimbursable.</p> <p>Costs must be IEP-driven and services must be provided directly to the student. Consultation services are not reimbursable.</p> <p>Only the actual time providing direct services to the child is eligible for reimbursement.</p>	State
		IEP TEAM COORDINATORS: Salaries and fringe benefits.	These are not considered direct services, thus are not eligible for reimbursement.	
		INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	These are not considered direct services, thus are not eligible for reimbursement.	
		INSTRUCTIONAL MATERIALS: Costs associated with instructional materials purchased for the student qualifying for high cost.	<p>Examples of reimbursable instructional material costs include Braille books or curriculum purchased to address the needs of the student.</p> <p>Instructional materials that are normally purchased for all students, including students with disabilities, are not a reimbursable cost.</p>	IDEA



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		JOB COACHES: A job coach works directly with a student with a disability in a work site to help the student learn the specific requirements of the job; learn work-related activities and requirements; and learn appropriate work-related behaviors.	Students who have an IEP may participate in vocational experiences if it is determined appropriate for them at their IEP meeting. A job coach must work under the direction and supervision of a LEA, CESA, or CDEB special education staff. Job coaches may be provided through contract with an individual, agency, organization, or other entity.	IDEA
		MEDICAID SCHOOL-BASED REIMBURSED COSTS: Costs claimed for Medicaid reimbursement.	Costs submitted for School-Based Services Medicaid reimbursement are not eligible for special education high cost reimbursement.	
		NURSE: Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be IEP-driven and nursing services must be provided directly to the student. Consultation services are not reimbursable. Only the actual time providing nursing services required by IEPs is reimbursable.	State
		OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted OT services.	Costs must be IEP-driven and occupational therapy services must be provided directly to the student. Consultation services are not reimbursable. Only the actual time providing occupational therapy services required by student's IEP is reimbursable.	State
		OFFICE EQUIPMENT: Equipment used by special education staff.	Costs of office equipment for staff are not eligible for reimbursement.	
		PARAPROFESSIONALS: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	Paraprofessionals must be employees of an LEA, CESA or CDEB. Contracted service costs for privately employed special education paraprofessionals are not reimbursable. Paraprofessionals must be appropriately licensed and work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher. Costs must be IEP-driven and services must be provided directly to the student.	IDEA
		PHYSICAL EDUCATION: Salary and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	The salary and fringe benefits of a teacher holding DPI license 860 (Adaptive Physical Education) are eligible for reimbursement only for the time the teacher provides instruction to the student qualifying for high cost. If the teacher does not hold license 860, the costs are not eligible for reimbursement.	IDEA

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		PHYSICAL THERAPISTS (PT) and PT ASSISTANTS: Salaries and fringe benefits for LEA employees or costs for contracted PT services.	Costs must be IEP-driven and physical therapy services must be provided directly to the student. Consultation services are not reimbursable. Only the actual time providing physical therapy services required by IEPs is reimbursable.	State
		PLAYGROUND EQUIPMENT: Accessible playground equipment.	Additional equipment or the additional costs of acquiring accessible equipment are eligible for reimbursement. An example of such equipment is a wheel-chair accessible swing. The additional costs of making a playground accessible in general are not eligible for reimbursement.	IDEA
		PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	These are not considered direct services, thus are not eligible for reimbursement.	
		PSYCHOLOGISTS - SCHOOL-BASED: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	Psychologists must be employees of an LEA, CESA or CDEB. Contracted services for private practice psychologists are not reimbursable. Costs must be IEP-driven and services must be provided directly to the student. Consultation services are not reimbursable. Only the actual time providing direct services to the child is eligible for reimbursement.	State
		PSYCHOLOGISTS - STUDENT EVALUATIONS: Contractual costs.	These are not considered direct services, thus are not eligible for reimbursement.	
		RENT - FACILITIES: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may be reimbursed for rental costs that are directly attributed to fulfilling the requirements of the student's IEP, such as renting time at a swimming pool not owned by the LEA.	IDEA
		SECRETARIAL STAFF: Salaries and fringe benefits.	These are not considered direct services, thus are not eligible for reimbursement.	
		SMART BOARDS	Costs of SMART boards are not eligible for reimbursement.	

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		SOCIAL WORKERS - SCHOOL BASED: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	<p>Social workers must be employees of an LEA, CESA or CDEB. Contracted services for private practice social workers are not reimbursable.</p> <p>Costs must be IEP-driven and services must be provided directly to the student. Consultation services or services provided to the family are not reimbursable.</p> <p>Only the actual time providing direct services to the child is eligible for reimbursement.</p>	State
		SOFTWARE: Costs associated with software purchased for the student qualifying for high cost.	<p>Software purchased to address the specific needs of the student are reimbursable.</p> <p>Software that is normally purchased for all students, including students with disabilities, is not a reimbursable cost.</p>	IDEA
		SPEECH & LANGUAGE THERAPISTS: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	<p>Speech & language therapists must be appropriately licensed as therapists. Speech & language therapists must be employees of an LEA, CESA or CDEB. Contracted services for private practice speech & language therapists are not reimbursable.</p> <p>Costs must be IEP-driven and services must be provided directly to the student. Consultation services or services provided to the family are not reimbursable.</p> <p>Only the actual time providing direct services to the child is eligible for reimbursement.</p>	State
		SOCIAL WORKERS – STUDENT EVALUATIONS: Contractual costs.	These are not considered direct services, thus are not eligible for reimbursement.	
		STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	These are not considered direct services, thus are not eligible for reimbursement.	
		STUDENT CONSULTATION TEAMS: Salaries and fringe of team members, meeting expenses, stipends, travel.	These are not considered direct services, thus are not eligible for reimbursement.	
		STUDENT EVALUATIONS: Personnel, supplies, or contracted services.	These are not considered direct services, thus are not eligible for reimbursement.	

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		SUBSTITUTE TEACHERS: Salaries and fringe benefits. Contracted services provided by a private vendor are not eligible for reimbursement.	<p>Substitute teacher costs are allowed for special education teachers.</p> <p>A short-term substitute may be employed to teach any subject at any grade level, but for no more than 20 consecutive days in the same teaching assignment.</p> <p>A long-term substitute must be a licensed teacher or a licensed substitute teacher and employed only in the subject and grade level in which the teacher is licensed.</p> <p>An emergency license or permit may be granted to a long-term substitute.</p>	IDEA
		SUMMER SCHOOL: Salaries and fringe of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies or any other costs related to a student with disabilities attending summer school. See also “Extended School Year (ESY)”	<p>Summer school classes are not special education, because they are not required; they are not based upon the child's individual needs, and they do not require an IEP. Thus, they are not excess costs of providing special education.</p> <p>See Bulletin #96.01</p>	
		SUPPLIES: Costs associated with supplies purchased to specifically address the needs of the high cost student.	<p>Examples of reimbursable supply costs include diapers, wipes, disposal gloves, special feeding utensils, Braille paper, batteries, and other related items.</p> <p>General supplies for staff providing services are not a reimbursable cost.</p>	IDEA
		TEACHERS – SPECIAL EDUCATION: Salaries and fringe benefits.	Special education teachers must be employees of a LEA, CESA or CDEB. Contracted services for privately employed teachers are not reimbursable.	IDEA
		TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits.	Regular education teachers are not eligible for reimbursement.	
		TRANSITION SERVICES – PRESCHOOL: Costs associated with preschool transition activities.	Services must be identified in the student’s IEP. These costs may also be incurred when school is not in session.	IDEA

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		TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches, acquisition of employment skills.	LEAs may be reimbursed for contracts with agencies to facilitate the acquisition of employment skills for students with disabilities typically ages 18-21. The transition services must be identified in student's IEP. The costs also may be incurred when school is not in session. Contracted transition services must be provided under the supervision of the LEA. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.	IDEA
		TRANSPORTATION COSTS - SPECIAL EDUCATION: Costs incurred by the LEA for transporting student qualifying for high cost.	LEAs may be reimbursed for special education transportation costs such as vehicle insurance, mileage, driver and transportation aide costs. Transportation services must be addressed in the student's IEP to be eligible for reimbursement. If these costs are also incurred by children who do not meet the definition of high cost, then the costs are not eligible for reimbursement. Example: If a student who qualifies for high cost rides in a vehicle with other students who do not qualify as high cost, then the insurance for that vehicle is not eligible for reimbursement. If an aide rides in the same vehicle, and is assigned to the student qualifying for high cost, then the aide's costs are eligible for reimbursement even if there are other students also riding in the vehicle.	IDEA
		TRANSPORTATION COSTS – CONTRACTED FOR SPECIAL EDUCATION: Costs associated with private agencies, other LEAs, or parents.	LEAs may be reimbursed for contractual special education transportation costs. Transportation services must be addressed in the student's IEP to be eligible for reimbursement. If these costs are also incurred by children who do not meet the definition of high cost, then the costs are not eligible for reimbursement. Example: If a student who qualifies for high cost rides in a vehicle with other students, then the mileage for that vehicle is not eligible for reimbursement. A contract with parents is allowed if the transportation is to transport a student who qualifies for high cost who requires special assistance in transportation (special transportation or additional transportation), addressed in the student's IEP.	IDEA

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		STUDENT TUITION – PRIVATE AGENCY: Tuition for placement by an LEA to provide a student with FAPE.	<p>Generally, tuition is eligible for reimbursement if placement was made by an LEA to provide a child with FAPE. However, only the excess cost of providing special education services is allowed. The teachers must hold proper DPI licenses. The services must be provided consistent with an IEP; at no cost to parents; and under the supervision of the local educational agency.</p> <p>Tuition charged for placement in a Wisconsin public school or an out-of-state public school is eligible for reimbursement.</p> <p>Tuition is eligible for reimbursement for placement in a Wisconsin private school. The school must be listed with DPI http://dpi.wi.gov/schlprv.html or meet the definition of a private school in s.118.165 (1) Wis. Stats., http://dpi.wi.gov/sms/private.html.</p> <p>Tuition is eligible for reimbursement for placement in an out-of-state private school if the private school is approved by the state education agency of the state where the school is located.</p> <p>Tuition is eligible for reimbursement for placement in the education unit of a residential care center (RCC) licensed under s. 48.60, Wis. Stats. A list of licensed RCCs can be found at http://dcf.wisconsin.gov/childrenresidential/Directories/CW-Directories.HTM.</p> <p>Tuition is eligible for reimbursement for education in a day treatment facility. However, as with all other placements, the conditions cited above, e.g., properly licensed teachers, no cost to parents, must be met.</p> <p>Tuition for a preschool program is eligible for reimbursement if placement was made by an LEA to provide a child with FAPE. Only the cost of the time necessary to provide FAPE is eligible for reimbursement, including time when special education services are provided by LEA staff in a private preschool setting. If the parent enrolls the child in the private preschool program for more time than is required to provide FAPE, the parent is responsible for this portion of the preschool tuition. The cost of the additional time is not eligible for reimbursement.</p>	IDEA
		VEHICLE RENTAL: Costs associated with a vehicle rental.	Vehicles must be used ONLY to transport a student(s) who qualifies for high cost to be eligible for reimbursement. Transportation need must be addressed in the student's IEP.	IDEA